FOR MYSORE STATE

0,006—4-1-52.

Dept (1953) Department.

MS SERIES.

G.O. No. 1819

Dated 24.4.53

[Despatch Abstract.]

Indenting for Sericulture - Opinion of the Sericultural Expert Kollegal - Annual report for 1950-51 - Abstraction of transactions in Cash book and of Cash receipt - Draft Proceedings - Orders Passed

[redacted] and officer
[redacted] ll, however,
at the end of each

[redacted] Expert, Kollegal
[redacted] 1.04-3-0; 697125 for Rs.41-12-0
697200) [redacted] and the receipt book after the transactions had been
was put up to the sericultural Expert for signature.

p.t.o.

DEPARTMENT OF INDUSTRIES & COMMERCE.

From
Sri M.T. Raju, Bar-at-Law, I.C.S.,
Director of Industries & Commerce,
'Mackays Gardens', Madras-6.

To
The Secretary to Government,
Development Department.

29632

No.5763 - D.2/51 dated 8th March 1953.

UNDER SECRETARY 12 MAR 1953 DEVELOPMENT DEPARTMENT

Sir,

Sub: Audit report on the accounts of the office of the Sericultural Expert, Kollegal for 1950-51 - orders of Government - requested.

Ref: Audit report of the Accountant General No. O.A.31-30 - 51-52/444 dated November 1951.

The Accountant General, Madras in his audit report of the Office of the Sericultural Expert, Kollegal for 1950-51 had made the following remarks:

(1) "Transactions in the Cash book have not been attested by the Head of the office in token of check."

(2) "Receipts are signed by one of the Assistant Sericultural Experts in Head quarters at the time of issue of receipts instead of by the Sericultural Expert himself. The Sericultural Expert should have signed the receipts unless there is an authorised delegation of powers to one of his Gazetted Assistants under orders of Government. The correct procedure may be followed in future".

(3) Receipt book with receipt Nos.697101 to 697200 is stated to have been lost in the last week of August 1951. The circumstances under which the loss occurred may kindly be investigated."

2/ In regard to item No.(1) the Sericultural Expert, Kollegal has reported that as an administrative officer for two offices viz., the Sericultural section and the Government Silk Filatures, Kollegal and also as a touring officer, it has not been possible for him to attest each transaction daily in all the account books.

3/ It is reported that he scrutinizes the entries contained in the cash book, Permanent Advance Register and Undisbursed Pay Register etc. at the end of every month and signs the registers. In the circumstances, the Sericultural Expert requests permission to authorise the Assistant Sericultural Expert(1) Kollegal or in his absence the Manager of the Office to attest the entries in the cash book. The Sericultural Expert, however, reports that he will check up the accounts at the end of each month and sign the registers. In the circumstances explained above I agree with the suggestions of the Sericultural Expert and accordingly request that Government may be pleased to permit the Sericultural Expert, Kollegal to authorise the Assistant Sericultural Expert(1) Kollegal or in his absence the office Manager to attest the transactions in the cash book. A

4/ In regard to item No.(2) I submit that for the reasons stated in the foregoing paragraphs, it may not be practicable for the Sericultural Expert, Kollegal to sign each receipt as and when a transaction occurs. I, therefore, request that Government may be pleased to permit the Sericultural Expert, to authorise the Assistant Sericultural Expert (1) a Gazetted Officer in charge of the office to sign the receipts. The counterfoils will, however, have the post approval of the Sericultural Expert, Kollegal at the end of each month. B

5/ As regards item No.(3) the Sericultural Expert, Kollegal reports that receipt numbers 697124 for Rs.54-3-0; 697125 for Rs.41-12-0 and 697126 for Rs.27-1-0 were prepared after the transactions had been entered in the cash book and the receipt book (containing receipts numbers 697101 to 697200) was put up to the Sericultural Expert for signature.

p.t.o.

But before the receipts were signed by the Sericultural Expert, the receipt book was lost..

b/ I herewith enclose a copy of the further report received from the Sericultural Expert, Kollegal in this regard and a copy of the explanation offered by the Office Manager. When these facts were reported to the Accountant-General, he has suggested that the matter may be reported to Government and their orders obtained for condoning the loss of the receipt book. In the circumstances, reported by the Sericultural Expert. I request that Government may be pleased to condone the loss of the receipt book containing receipt, Nos.697101 to 697200.

ENCL: 2x.

For DIRECTOROF INDUSTRIES & COMMERCE.

KRV/9-3

Copy of the Further report received from the Sericultural Expert, Kollegal

3. Receipt Books:

A thorough search was carried out and a complete investigation was made to find out the missing receipt book and it stands undetected. Endeavours are still being made from checking the used up receipt books which are received in this office from the subordinates with a detailed account of receipt, statements which are verified with the treasury accounts. So far, nothing has been found out. Every precaution is being taken to see that the lost receipt book cannot be otherwise used by any person and it is my considered opinion that it cannot be used otherwise. A copy of the report of the office Manager, regarding the missing receipt book at the time when it was lost, is enclosed herewith for favour of information.

/true copy/

KRV/9-3

Superintendent

Copy of the explanation offered by the Office Manager Service to the Sericultural Expert, Kollegal

Submitted to the Assistant Sericultural Expert(1) Kollegal:

This morning I disposed of the receipt book sent by the Accountant a day before and put it in the tray intended for the Sericultural Expert. On it I kept the stock book sent by B.1 for the signature of the Sericultural Expert. All the files seen by me were also put in the tray. At 2.45 P.M. I went to the Filatures Dispensary with the permission of the Sericultural Expert. When I returned from the Filatures and on knowing that the Assistant Sericultural Expert(1) has come to office, I asked a peon to take files etc., put in the tray intended for Sericultural Expert to the Assistant Sericultural Expert(1) for disposal. At about 4-30 P.M. the Accountant came and asked me for the receipt book and I directed him to the Assistant Sericultural Expert, since the disposed files were sent to him. He returned to me and said that it is not there. A search has been made and it is now missing. Most of the peons say they have seen it in the tray. Clerks Srikantan and Jeevarathnam have also seen it in the tray and yet it has disappeared.

A thorough search will again be made. Meanwhile a new book may be taken up for use.

/true copy/

KRV/9-3

Superintendent

Dev (G) Dept

Subject:- Industries - Sericulture - Offices of Sericultural Expert Kollegal - Audit report for 1950-51 - Attestation of transactions in cash book and of cash receipts - D. D's proposals - Orders Passed.

Ref:- From the D. D's No. 5763-D2/51 dated 8-3-53.

G.O. No. 1819 dated 20-4-53

In his audit report on the accounts of the Offices of the Sericultural Expert Kollegal for 1950-51, the A.G. Madras made the following remarks:-

(1) That the transactions in the cash book have not been attested by the Head of the office in token of check;

(2) That receipts are signed by one of the Asst. Sericultural Experts in Head Quarters at the time of issue of receipts instead of by the Sericultural Expert; that the Sericultural Expert himself should have signed the receipts unless there is an authorised delegation of powers to one of his Gazetted Assistants under orders of Govt; and

(3) That the circumstances under which the Receipt book with receipt Nos: 697101 to 697200 was lost may be investigated.

2. The D.I.O.C. examined the remarks of the A.G. ~~The remarks made by the A.G. have been examined by the D.D.C.~~ and has submitted proposals to the Govt: The proposals of the D.D.C. have been considered by the Govt: and the following orders are passed:-

(1.) The Asst Sericultural Expert (1), Kollegal will attest the transactions in the cash book. The Sericultural Expert will check up the accounts at the end of each month and sign the register.

(2.) The Asst. Sericultural Expert (1) Kollegal will sign the receipts. The counterfoils of the receipts should however be submitted to the Sericultural Expert for post approval at the end of each month.

(3.) The loss of Receipt book containing

receipt Nos 697101 to 697200 is condoned.

Cpo Cp 2 CS

D. DTE

Sd/- A.G. then Finance.
Josni A. Balakrishnan,
Sd/- A.G., Madras

JF-1.

Dev. (G) Deptt.

Sub:- Industries - Sericulture - Office of the Sericultural Expert Kollegal - Audit report on the accounts for 1950-51.

Ref:- From the D.I.& C. Nos.5763-D.2/51, dt.8-3-53.

The file relates to the following remarks of the A.G. in his audit report on the accounts of the Office of the Sericultural Expert, Kollegal for 1950-51

(1) That transactions in the cash book have not been attested by the Head of the Office in token of check;

(2) That receipts are signed by one of the Asst. Sericultural Experts in Head Quarters at the time of issue of receipts instead of by the Sericultural Expert himself.

(3) that the circumstances that led to the loss of receipt book with receipt No.697101 to 697200 in the last week of August, 1951 may be investigated.

2. The remarks of the D.I.& C. on the three observations of the A. G. are at pp. 1-2 c.f.

These are noted on below:-

Item (1) in para 1 above - Attestation of cash book by the head of the office.

The remarks of the D.I.& C. are in paras 2-3 on p. 1 c.f. In the circumstances stated therein the D.I.& C. has suggested that the Asst. Sericultural Expert (1) Kollegal or in his absence the office Manager may be authorised to attest the transactions. The Sericultural Expert will of course check up the accounts at the end of each month and sign the registers. The Manager of the office of the Sericultural Expert is not a Gazetted Officer and it also does not seem advisable to authorise too many officers to attest the cash book. It seems sufficient if the Asst. Sericultural Expert is authorised to attest the cash Book.

For orders. p.t.o.

Item (2) in para 1 above - Attestation of cash receipts-

The remarks of the D.I.& C. are in para 4 on p. 1 c.f. In the circumstances stated therein his proposals to authorise the Asst. Sericultural Expert (1) Kollegal to sign the receipts and for the S.E. to sign the counterfoils at the end of each month may be agreed to. For orders.

Item (3) in para 1 above - Loss of Receipt book.

7 Attention is invited to paras 5-6 on pp. 1-2 c.f. and to the S.E.'s report on p. 3 c.f. It does not seem that any useful purpose will be served by pursuing the matter further. The S.E. has also reported that every precaution is being taken to see that the lost book is not used otherwise by any person. He is also of the opinion that it cannot be used otherwise. In the circumstances the loss of the book may be condoned. For orders.

The remarks of Finance may be invited.

Under Secretary's query above:-

Submitted that there is no P.A. to the Sericultural Expert. The Asst. Sericultural Expert is not designated as P.A. to the Sericultural Expert.

DEPUTY SECRETARY TO GOVERNMENT
21 MAR. 53
L 3521
FINANCE DEPARTMENT

Ser no. 29632 G/53-7
20.3.53

From (Accts)

The proposals at 'A' on p.1 above and 'B' & 'C' on p.2 above may be agreed to.

Accts B.-G. 27/3/53 — Dept. A. 26.3.53 — 27.3.53

29.3.53 — Dept 30.3.53

Dept (G)

38692 The notes of Finance Deptt above may be perused.

From U.O. 23521- Accts (S3) - 31-3-53

A draft order is submitted. Finance may see for acceptance.

6/4/53

UNDER SECRETARY ... L 1953 DEVELOPMENT DEPARTMENT

Dept no no 29632 G/53-2 7.4.53

Fin

Fin

Fin (Accts.)

(Previous Fin. note above)

The draft order below may be accepted.

8 APR 1953 FINANCE DEPARTMENT

7/4.

WMS Dept

Dept (G)

Finance Deptt note above may be perused The draft order below may now issue.

Finno 29490 Accts S.S. 7 — 8/4/53

8.4.53

18/4/53.

44280 UNDER SECRETARY ... L 1953 DEVELOPMENT DEPARTMENT

S.S. 17/4